



DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-867]

Common Alloy Aluminum Sheet from Taiwan: Preliminary Results and Rescission, in Part, of Antidumping Duty Administrative Review; 2023-2024

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that a producer and exporter made sales of common alloy aluminum sheet (aluminum sheet) from Taiwan at below normal value during the period of review (POR), April 1, 2023, through March 31, 2024. Additionally, Commerce is rescinding the review with respect to 12 companies for which the review requests were timely withdrawn. Interested parties are invited to comment on these preliminary results of review.

DATES: Applicable [Insert the date of publication of the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Sarah Keith, AD/CVD Operations, Office VII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0264.

SUPPLEMENTARY INFORMATION:

Background

On April 27, 2021, Commerce published in the *Federal Register* the antidumping duty order on aluminum sheet from Taiwan.¹ On April 1, 2024, Commerce published in the *Federal Register* a notice of opportunity to request an administrative review of the *Order*.² On June 12, 2024, based on timely requests³ for an administrative review, Commerce initiated an antidumping duty administrative review of 13 companies.⁴ The sole mandatory respondent is C.S. Aluminium Corporation (CSAC).

On July 22, 2024, Commerce tolled certain deadlines in this administrative proceeding by seven days.⁵ On December 9, 2024, Commerce tolled certain deadlines by an additional 90 days.⁶ On March 18, 2025, we extended the deadline for these preliminary results until no later than August 5, 2025.⁷ For a full description of the methodology underlying our conclusions, see the Preliminary Decision Memorandum.⁸ A list of topics included in the Preliminary Decision Memorandum is included as Appendix I to this notice. The Preliminary Decision Memorandum is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered

¹ See *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, India, Indonesia, Italy, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan and the Republic of Turkey: Antidumping Duty Orders*, 86 FR 22139 (April 27, 2021) (*Order*).

² See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review and Join Annual Inquiry Service List*, 89 FR 22390 (April 1, 2024).

³ See Petitioners' Letter, "Requests for Administrative Reviews," dated April 29, 2024; see also CSAC's Letter, "Request for Administrative Review," dated April 30, 2024. The petitioners are Aluminum Association Common Alloy Aluminum Sheet Trade Enforcement Working Group and its individual members, Arconic Corporation; Commonwealth Rolled Products Inc.; Constellium Rolled Products Ravenswood, LLC; JW Aluminum Company; Novelis Corporation; and Texarkana Aluminum, Inc.

⁴ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 49844 (June 12, 2024) (*Initiation Notice*).

⁵ See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated July 22, 2024.

⁶ See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 9, 2024.

⁷ See Memorandum, "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated March 18, 2025.

⁸ See Memorandum, "Decision Memorandum for the Preliminary Results of the Administrative Review of the Antidumping Duty Order on Common Alloy Aluminum Sheet from Taiwan; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

users at <https://access.trade.gov>. In addition, the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the *Order*

The product covered by the *Order* is aluminum sheet. For a full description of the scope of the *Order*, see the Preliminary Decision Memorandum.

Rescission of Administrative Review, In Part

Pursuant to 19 CFR 351.213(d)(1), it is Commerce’s practice to rescind an administrative review, in whole or in part, if a party who requested the review withdraws the request within 90 days of the date of publication of the notice of initiation in the *Federal Register*. The petitioners timely withdrew its requests for review for all companies,⁹ leaving only CSAC’s self-request remaining. Therefore, in accordance with 19 CFR 351.213(d)(1), except for CSAC, Commerce is rescinding this administrative review with respect to all companies listed in Appendix II of this notice.¹⁰

Methodology

Commerce is conducting this review in accordance with section 751(a)(2) of the Tariff Act of 1930, as amended (the Act). We calculated export price in accordance with section 772(a) of the Act. We calculated NV in accordance with section 773 of the Act.

Preliminary Results of Review

Commerce preliminarily determines the following weighted-average dumping margin for the period April 1, 2023, through March 31, 2024:

Producer/Exporter	Weighted-Average Dumping Margin (percent)
C.S. Aluminium Corporation	0.71

⁹ See Petitioners’ Letter, “Withdrawal of Petitioners’ Requests for Administrative Reviews,” dated September 9, 2024.

¹⁰ See Appendix II for a list of these companies.

Disclosure

Commerce intends to disclose the calculations performed for these preliminary results to interested parties within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of this notice in the *Federal Register* in accordance with 19 CFR 351.224(b).

Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance. Pursuant to 19 CFR 351.309(c)(1)(ii), we have modified the deadline for interested parties to submit case briefs to Commerce to no later than 21 days after the date of the publication of this notice. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.¹¹ Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.¹² All briefs must be filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety in ACCESS by 5:00 p.m. Eastern Time on the established deadline.

As provided under 19 CFR 351.309(c)(2) and (d)(2), in prior proceedings we have encouraged interested parties to provide an executive summary of their briefs that should be limited to five pages total, including footnotes. In this review, we instead request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.¹³ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final results in this administrative review. We request

¹¹ See 19 CFR 351.309(d)(1); see also *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Final Rule*).

¹² See 19 CFR 351.309(c)(2) and (d)(2).

¹³ We use the term “issue” here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

that interested parties include footnotes for relevant citations in the executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).¹⁴

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS. An electronically filed document must be received successfully in its entirety by ACCESS by 5:00 p.m. Eastern Time within 30 days after the date of publication of this notice. Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants; and (3) a list of issues to be discussed. Issues raised in the hearing will be limited to those raised in the respective case briefs. If a request for a hearing is made, Commerce intends to hold the hearing at a date and time to be determined.¹⁵

All submissions, including case and rebuttal briefs, should be filed via ACCESS.¹⁶ An electronically filed document must be received successfully by 5:00 p.m. Eastern Time on the established deadline. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).

Final Results of Review

Unless otherwise extended, Commerce intends to issue the final results of this administrative review, including the results of its analysis of the issues raised in any written briefs, not later than 120 days after the date of publication of this notice, pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(1).

Assessment Rates

Upon completion of the administrative review, Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries

¹⁴ See *APO and Service Final Rule*.

¹⁵ See 19 CFR 351.310(c).

¹⁶ See 19 CFR 351.303.

covered by this review.¹⁷ If the weighted-average dumping margin is not zero or *de minimis* (*i.e.*, less than 0.5 percent), then Commerce will calculate importer-specific *ad valorem* antidumping duty assessment rates based on the ratio of the total amount of dumping calculated for each importer's examined sales to the total entered value of those same sales in accordance with 19 CFR 351.212(b)(1). If the weighted-average dumping margin is zero or *de minimis* in the final results, or if an importer-specific assessment rate is zero or *de minimis* in the final results, Commerce will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

In accordance with Commerce's "automatic assessment" practice, for entries of subject merchandise that entered the United States during the POR that were produced by for which CSAC did not know that its merchandise was destined to the United States, Commerce will instruct CBP to liquidate unreviewed entries at the all-others rate (*i.e.*, 17.50 percent),¹⁸ if there is no rate for the intermediate company(ies) involved in the transaction.¹⁹ Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this review in the *Federal Register*. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

For the companies listed in Appendix II for which we are rescinding this review, we will instruct CBP to assess antidumping duties on all appropriate entries at a rate equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue these

¹⁷ See 19 CFR 351.212(b).

¹⁸ See *Order*.

¹⁹ For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

rescission instructions to CBP no earlier than 35 days after the date of publication of this notice in the *Federal Register*.

Cash Deposit Requirements

The following deposit requirements will be effective for all shipments of aluminum sheet from Taiwan entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review, as provided for by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies under review will be the rate established in the final results of this review (except, if the rate is zero or *de minimis*, no cash deposit will be required); (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the less-than-fair-value investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be 17.50 percent, the all-others rate established in the investigation.²⁰ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice also serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Notification to Interested Parties

We are issuing and publishing these preliminary results in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(h)(2) and 19 CFR 351.221(b)(4).

²⁰ See *Order*.

Dated: August 5, 2025.

Christopher Abbott,
Deputy Assistant Secretary
for Policy and Negotiations,
performing the non-exclusive functions and duties
of the Assistant Secretary for Enforcement and Compliance.

Appendix I

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Discussion of the Methodology
- V. Currency Conversion
- VI. Recommendation

Appendix II

Companies for Which This Administrative Review is Being Rescinded

1. Cheng Pang Blind Industrial Corp.
2. Ckm Building Material Corp.
3. Friendship Industries Ltd.
4. King Da Long Enterprise Corp.
5. Meglobe Co., Ltd.
6. Meng Sin Material Co., Ltd.
7. Mitsubishi Corporation (Taiwan) Ltd.
8. Prosperity Tieh Enterprise Co., Ltd.
9. Ta Chen Empire Aluminium Co., Ltd.
10. Taiwell Aluminum Corp.
11. Yieh Corp. Ltd.
12. Yueh Cheng Enterprise Co., Ltd.

[FR Doc. 2025-15186 Filed: 8/8/2025 8:45 am; Publication Date: 8/11/2025]